

United States District Court
Southern District of New York

-----x				Hon. Robert P. Patterson
Toehl Harding,	:			07 Civ. 08767 (RPP)
	:			
Plaintiff,	:			
	:			Further Affidavit of Erich J. Speckin
-against-	:			
	:			
David Naseman,	:			
	:			
Defendant.	:			
-----x				

STATE OF MICHIGAN)
) SS.
COUNTY OF INGHAM)

I, Erich J. Speckin, being first duly sworn, deposes and states as follows:

1. I have provided my background information and introduction in my previous affidavit dated 19 May 2008. If called as a witness in this matter, I could testify competently to the statements made herein.

2. I have reviewed the three reports of Mr. Gus Lesnevich and the attachments thereto. Mr. Lesnevich examined two versions of the 1990 federal and state returns of the parties (a federal and state return showing \$5 million of income (the "\$5 million return(s)) and federal and state return showing \$1 million of income (the "1 million returns(s))). Mr. Lesnevich also examined two sets of typed or computer generated documents that I had not examined (or even seen) before my last affidavit. I have since examined those documents.

3. The supplemental documents that I examined were bates numbered TH818-TH824. The purpose of Mr. Lesnevich's and my own examination was to determine if the same printer/typewriter was used to create documents TH818-TH823 as was used to create TH824.

4. I agree with the opinion of Mr. Lesnevich that no reliable opinion can be drawn as to whether TH818-TH824 were all created by the same printer/typewriter or not.

5. I also agree with the opinion of Mr. Lesnevich that the signature block from the 1040 federal tax return was transferred onto the \$1 million return from the \$5 million 1040 federal return. This was my opinion expressed in my previous affidavit dated 19 May 2008 at paragraphs 8-12. I also agree with the opinion of Mr. Lesnevich that the signatures from the state tax returns were transferred in the same manner.

6. I further agree with Mr. Lesnevich that some of the numerals on the tax forms are not the same. However, I disagree with the characterization that the "bulk" of the numbers are different. This is significant as to whether one form (specifically the \$1 million return) was created, at least in part, by using the other form as a model from which to trace numbers.

7. The handwritten numerals on the tax forms were further examined by me in this case visually and by use of the image enhancement capabilities of the VSC-2000. The VSC-2000, among other things, uses various wavelengths of light to evaluate and compare inks and/or latent chemicals on documents. In this case, the VSC-2000 was used only for magnification and image enhancement of the documents. Several of the VSC-2000 scans were printed out for reference.

8. In this case involving spouses, it can be presumed that the \$5 million 1040 federal and state tax returns were not the only model of Mr. Naseman's handwriting available as a model for use in tracing and that more models of Mr. Naseman's handwriting would have been available to trace numbers from sources such as checks, other tax returns, and drafts of tax returns. The only model that I was provided as a possible source of writings that could have been used to trace from is the \$5 million tax return. Within the \$1 million return, I found at least 4 examples that show that at least a portion of the numerical entries on the \$1 million return were traced from the \$5 million form. I found at least 6 more examples within the \$1 million 1040 federal tax return that show that additional numbers were traced from a common source.

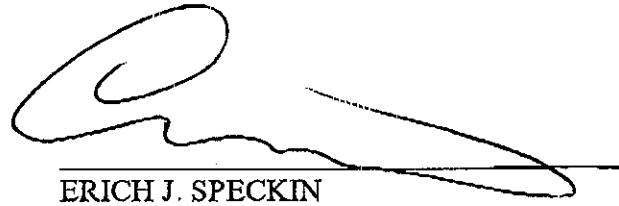
9. Tracings by their nature may not line up "exactly", especially when enlarged, but they display significant spatial, formative, and proportional similarities between the model and the traced image.

10. I have attached examples of tracings appearing in the \$1 million federal return to this report. The attachments are not all inclusive and additional samples may be present within the documents or be subtly distorted due to the imperfections in the photocopying process. Attachment 1 shows the 19,889.15 and 500.00 from lines 14 and 15 on schedule A for each form (the \$1 million is in white and the \$5 million is in black). Attachment 2 shows the 13,117.37 from line 13, page 1, of the \$1 million 1040 form in white and the same numbers from line 18, page 2, schedule D of the \$5 million 1040 form in black. Attachment 3 shows the 7782.75 from schedule A, line 9a from each form (the \$1 million is in white and the \$5 million is in black).

11. Attachment 4 shows the 342,266.64 from line 40, page 2, of the \$1 million 1040 return compared to line 38, line 47, and line 54 of the same form. Attachment 5 shows the 237,028.52 from line 55, page 2, of the \$1 million 1040 return compared to line 62 of the same page of the same form.

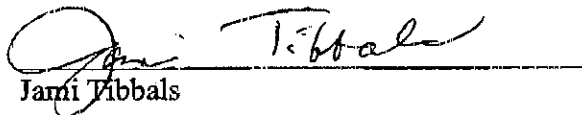
12. I find further evidence of numerals being traced on the \$1 million state tax return form in a similar manner to the tracings that occurred on the federal tax return form. Based on this evidence as well as the results previously reported in my affidavit dated 19 May 2008, it is my opinion that the \$1 million tax returns could not have been independent creations. At least a portion of the numerical entries on the \$1 million 1040 return and the \$1 million state tax return form were traced from other sources, including but not limited to the \$5 million return.

Further deponent sayeth not.



ERICH J. SPECKIN

Subscribed and sworn to before me
this 16 day of June, 2008



Jami Tibbals

Notary Public

Ingham County

My Commission expires: 7/29/13